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*Admitted only in Maryland
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January 12, 2007

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Commissioner for Patents
PO Box 1450
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Art Unit 2615

Attn: Mail Stop Amendment

Re: U.S. Utility Patent Application
Application No. 10/028,781; Filed: December 28, 2001
For: **IP Telephone System**
Inventors: Fallahi *et al.*
Our Ref: 1875.1270001

Sir:

Transmitted herewith for appropriate action are the following documents:

1. Amendment and Reply Under 37 C.F.R. §1.111;
2. Petition for Extension of Time Under 37 C.F.R. 1.136(a);
3. Credit Card Payment Form (PTO-2038) in the amount of **\$1,020.00** to cover the three-month extension of time fee; and
4. One (1) return postcard.

It is respectfully requested that the attached postcard be stamped with the date of filing of these documents, and that it be returned to our courier.

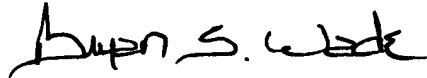
In the event that extensions of time are necessary to prevent abandonment of this patent application, then such extensions of time are hereby petitioned.

Commissioner for Patents
January 12, 2007
Page 2

The U.S. Patent and Trademark Office is hereby authorized to charge any fee deficiency, or credit any overpayment, to our Deposit Account No. 19-0036.

Respectfully submitted,

STERNE, KESSLER, GOLDSTEIN & FOX P.L.L.C.

A handwritten signature in black ink, appearing to read "Bryan S. Wade". The signature is fluid and cursive, with the first name "Bryan" and last name "Wade" clearly distinguishable.

Bryan S. Wade
Attorney for Applicants
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JTH/BSW:smn
Enclosure(s)

608533_1.DOC